GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Andhra Pradesh Value Added Tax Rules, 2005 – Certain Amendments to the Andhra Pradesh Value Added Tax Rules, 2005 – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 437 **Dated: 19-09-2016**

Read the following:

1) From the Commissioner of Commercial Taxes (CCT), Andhra Pradesh, Hyderabad, Letter Ref.No.AI(1)/41/2015, Dt.19-05-2015.
2) From the CCT,AP,Hyderabad, Lr.Ref.No.AI(1)/41/2015, Dt.02-06-2015.
3) From the CCT,AP,Hyderabad, Lr.Ref.No.AI(1)/41/2015, Dt.14-07-2015.
4) From the CCT,AP,Hyderabad, Lr.Ref.No.AI(1)/41/2015, Dt.27-08-2015.
5) From the CCT, A.P., Hyderabad, consolidated report received through e_mail, Dt.18-09-2015.
6) From the CCT, AP,Hyderabad, Lr.Ref.No.AI(1)/41/2015, Dt.21-01-2016.
7) From the CCT, AP,Hyderabad, Lr.Ref.No.AI(1)/41/2015, Dt.01-02-2016.
8) From the CCT, AP,Hyderabad, Letters No.AI(1)/41/2015, Dt.08-02-2016 & Dt.08-02-2016 (revised).
9) From the CCT, AP,Hyderabad, Lr.Ref.No.AI(1)/41/2015, Dt.10-05-2016.

** ** **

O R D E R:

The appended notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:21-09-2016.

2. The Commissioner of Printing, Stationery and Stores Purchase, Andhra Pradesh, Hyderabad is requested to supply 100 copies of the notification to this Department and 300 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM,
SPECIAL CHIEF SECRETARY TO GOVERNEMNT
(Commercial Taxes, Excise & Regn.& Stamps)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad for publication of the Notification (2 copies).
The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.
Copy to:
The General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt.Offices Building Complex, Tank Bund Road, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.
The State Representative before the Sales Tax Appellate Tribunal, Office of the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12 (2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt.Offices Building Complex, Tank Bund Road, Hyderabad.
The Accountant General, Andhra Pradesh, Hyderabad,
The Law (H) Department. / The Law (F) Department.
The P.S. to the Principal Secretary to the Hon'ble Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S. to Special Chief Secretary to Government, Revenue Department.
Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER

(P.T.O. for Notification)

NOTIFICATION

In exercise of the powers conferred by section 78 of the Andhra Pradesh Value Added Tax (APVAT) Act, 2005 (Act No.5 of 2005), the Governor of Andhra Pradesh hereby makes the following amendments to the Andhra Pradesh Value Added Tax Rules, 2005, issued in G.O.Ms.No.394, Revenue (CT-II) Department, Dated:31-03-2005 and published in the Rules Supplementary to Part-I, Extra-ordinary Issue of Andhra Pradesh Gazette No.29, Dated:20-04-2005, and as subsequently amended from time to time:

AMENDMENTS

In the said rules;

1. in rule-16, in sub-rule (3), clause (c) shall be omitted.

2. after rule 17B, the following new rule shall be added, namely,-

"17C. Treatment of Dealers who sells High Speed Diesel (HSD) and Furnace Oil to the foreign going International Ships:-

Every dealer who makes any sales of High Speed Diesel (HSD) and Furnace Oil to the foreign going International Ships under section 4A(a) shall submit the following along with Form VAT 200 return:

(i) A Declaration and Undertaking in Form VAT **501F.**

(ii) Copy of marine delivery receipt or bunker delivery note, showing the name of the ship, the name and quantity of the fuel supplied, the date, time and place of supply, along with the name and address of the ship's agent, the invoice number and date, duly signed and sealed by the Master or Chief Engineer of the ship acknowledging the supply and attested by the authorized signatory of the supplier;

(iii) Customs documents carrying proof of supply such as Shipping Bills, ARE-1 Form attested by the customs authorities; and

(iv) The invoice issued by the supplier.

(v) A Register prescribed in Form VAT **501G** shall be maintained for all such transactions.

17D. Treatment of dealers who sells Furnace Oil to the Coastal Ships:-

Every dealer who makes any sales of Furnace Oil to the Coastal Ships under section 4A(b), shall submit the following along with Form VAT 200 return:

(i) A Declaration and Undertaking in Form VAT **501-H.**

(ii) Copy of marine delivery receipt or bunker delivery note number (BDN), showing the name of the ship, the name and quantity of the Furnace Fuel supplied, the date, time and place of supply, along with the name and address of the ship's agent if any, the invoice number and date, duly signed and sealed by the Master or Chief Engineer of the Ship acknowledging the supply and attested by the authorised signatory of the supplier;

Contd…P-3

(iii) Customs documents carrying proof of supply such as Bunker Delivery note/Shipping Bills attested by the customs authorities.

(iv) The invoice issued by the dealer.

(v) A Register prescribed in Form VAT **501-I** shall be maintained for all such transactions".

3. after rule 18, the following new rule shall be added, namely,-

"18A. Manner of deduction of tax at source by the notified person/ authority:-

(a) The notified person/authority by whom deduction of tax at source is required to be made, shall file an application electronically on Commercial Taxes Department web portal in **Form VAT 701** for registration and the Tax Deductor shall be provided with Tax Deduction Identification Number in **Form VAT 702** approved by the Assistant Commissioner (CT)(Audit) having jurisdiction along with password to access the website to furnish information as laid under clause (d) of this sub-rule.

(b) The application by a seller of goods seeking clarification on the taxable turnover, rate of tax, etc., shall be filed online (in case the attachments/documents are more in number, they can be submitted in hard copies to the concerned Commercial Tax Office) in **Form VAT 701A** before the Assistant Commissioner (CT)(Audit) of the Division having jurisdiction who shall pass necessary orders online, in **Form VAT 701B.**

(c) Every person/authority who is required to deduct tax under sub-section (3-B) of section 22 from one or more dealers, shall remit the tax amount deducted in any month by 5th of the succeeding month by way of online/e_payment through internet website of Commercial Taxes Department (www.apct.gov.in). The online/e_payment shall be governed by the terms and conditions stipulated therefor.

(d) The notified person/authority shall, within seven days of the payment, issue to the selling dealer concerned a certificate of the tax deducted in **Form VAT 703A** generated in the Commercial Taxes Department website in electronic form after entering the relevant data in **Form VAT 703** (purchase invoice details) online and also shall file monthly return in **Form VAT 704** to the concerned assessing authority on or before 12th of the month succeeding the month in which the tax is deducted.

(e) Any amount or any sum deducted in accordance with the provisions of sub-section (3-B) of section 22 of the APVAT Act, 2005 and paid to the Commercial Taxes Department, shall be treated as a payment of tax on behalf of the dealer by whom such sale is effected and credit shall be given to the said dealer for the tax period for which amount was so deducted on filing of returns by the person/authority who deducted the tax".

Contd…P-4

4. in rule 23 for sub-rule (1), the following shall be substituted, namely,-

"A return to be filed by a VAT dealer under section 20 shall be in Form VAT 200 and it shall be filed within 20 days after end of the tax period by way of online through internet website of the Commercial Taxes Department. The return shall also be appended with details of purchases from registered VAT dealers in Annexure-I, sales to registered VAT dealers in Annexure-II, details of stocks in Annexure-III (for the returns to be filed for the tax periods of June, September, December and March) and details of bank transactions in Annexure-IV".

5. in rule 55,-

(i) (a) in sub-rule (1), after the existing proviso, the following provisos shall be added, namely,-

"Provided further that, Commissioner may prescribe any conditions for use of both manual and e_way-bills by any category of dealers or transactions as the case may be.

Provided also that a dealer using printed way-bills shall upload the details of the transaction in any electronic format as prescribed by the Commissioner in order to obtain a unique Movement Authorization Number (MAN), which shall be inscribed on the manual way-bill being utilized prior to such movement".

(b) In Form 600, after Serial No.(02), the following shall be inserted, namely,-

"(02a) Movement Authorization Number (MAN) _____".

(ii) after sub-rule (5), the following shall be inserted, namely,-

"(5A) Every person obtaining the way bills manually under sub-rule (1) shall upload the details of utilization of waybills in every month by 5th of succeeding month on the Commercial Taxes Department Website".

(iii) in sub-rule (7),

(a) for the expression "10th day" the expression "20th day" shall be substituted.

(b) after sub-rule (7), the following proviso shall be added, namely,-

"Provided that the information in Form 520A shall be filed online as prescribed by the Commissioner".

(iv) after sub-rule (10), the following shall be inserted, namely,-

"(11) The way bill issuing authority shall restrict or stop the issue or generation of way-bills to the dealer in the following circumstances:

(a) If the dealer is in arrears under this Act or under the CST Act, 1956.

(b) If it is established that the dealer indulged in the fraud or misuse of the way-bills earlier taken.

(c) If the dealer had shifted his registered business premises without intimation to the prescribed authority.

(d) If the dealer fails to upload utilization of manual way-bills as per rules.

Contd…P-5

6. in rule-58,-

(i) for sub-rule (1), the following shall be substituted, namely,-

"(1). The driver or person-in-charge of goods vehicle who plans to enter in to the State of Andhra Pradesh under the conditions mentioned in section-47 of the APVAT Act, 2005, shall generate online electronic Transit Pass (e_TP) in Form VAT 616 in triplicate, prior to entering the State of Andhra Pradesh. The driver or person in-charge of the goods vehicle shall also obtain a Radio Frequency Identification (RFID) Tag or any other tracking device offered by the Officer in-charge of first check-post by paying the necessary fee notified by the Commissioner.

Provided that any driver or person-in-charge of goods vehicle enters the State of Andhra Pradesh under the conditions mentioned in section-47 of the APVAT Act without generating online electronic Transit Pass (e_TP) in Form VAT 616 shall be liable to pay a penalty of Rs.3,000/-".

(ii) for sub-rule (2), the following shall be substituted, namely,-

"(2). The driver or person-in-charge of the goods vehicle shall submit the triplicate copy of the e_TP in Form VAT 616 to the Officer in-charge of the first check-post through which he has made entry in to the State of Andhra Pradesh".

(iii) in sub-rule (3), before the words 'the original' the words "the RFID Tag or any other tracking devise offered by the Department and" shall be inserted.

(iv) in sub-rule (4), after the word 'transit pass' the words 'RFID Tag or any other tracking devise offered by the Department' shall be inserted.

(v) in sub-rule (5), after the word 'transit pass' the following words shall be inserted, namely,-

"and the information pertaining to the RFID Tag or any other tracking devise offered by the Department is proper".

(v) in sub-rule (6), after the expression 'appears that the' following words shall be inserted, namely,-

"information pertaining to the RFID Tag or any other tracking devise offered by the Department is incorrect or that the"

Contd…P-6

7. in rule 59, in sub-rule (1), in the table after Sl.No.27, the following Sl. No. and entries shall be added, namely,-

28.	The authority to issue TDIN (Tax Deductor Identification Number), to monitor tax deduction details and Tax Deduction Certificates issued, to verify the details entered online, returns filed by the Tax Deductor and also to verify the application and issue order for clarification for the purpose of tax deduction at source and any other function under section 22(3B) of the APVAT Act, 2005.	Assistant Commissioner (CT) (Audit) of the Division, in which the tax deductor is located.	Section 22(3-B) of the APVAT Act, 2005 and Rule 18A of the APVAT Rules, 2005.

8. in rule-64, in sub-rule (1) after clause (b), the following clause shall be added, namely,-

"(c): or by e_mail to the e_mail I.D. furnished by the dealer".

9. in the Forms appended to the Rules,-

(a) the new Forms VAT 501 F, VAT 501G, VAT 501 H and VAT 501 I, appended to this notification, shall be inserted after Form VAT 501 D.

(b) the new Forms VAT 701, VAT 702, VAT 701A, VAT 701B, VAT 703, VAT 703A and VAT 704, shall be added after Form VAT 651.

(c) for the existing Form VAT 200, the new Form appended to this notification, shall be substituted.

AJEYA KALLAM,
SPECIAL CHIEF SECRETARY TO GOVERNEMNT
(Commercial Taxes, Excise & Regn.& Stamps)

// True Copy //

SECTION OFFICER

FORM VAT 501 F

(See Rule 17C(i))

Declaration and Undertaking

Declaration to be issued by the dealer for tax on sales of High Speed Diesel (HSD)/Furnace Oil to the Foreign going International Ships under section 4A(a) of the Andhra Pradesh Value Added Tax Act, 2005.

This is to certify that I/We ……. (Name and full address of the dealer with TIN) have sold the following goods as per the details mentioned below:

Sl. No.	Name and address of the purchaser	Invoice No./ Date	Marine Delivery Receipt No. & Date	Name of Inter-national Ship	Name of the shipping agent	Description of the goods sold	Sale value	VAT amount payable
1	2	3	4	5	6	7	8	9

I hereby declare that the sales of the above mentioned goods are eligible for tax @ 0.5% under Section 4A(a) of the Andhra Pradesh Value Added Tax Act, 2005. In the event of finding that the above information is false, I/We hereby undertake to pay to the Government the differential tax amount without prejudice to the penal action taken against us.

Place: Signature:
Date: Name & Address:
Seal.

FORM VAT 501 G

(See Rule 17C(v)

Register to be maintained by the Supplier

Sl No	Invoice No. / Date	Marine Delivery Receipt No./ Date	Name of the Inter-national Ship	Name of the Ship-ping Agent	Ship-ping Bill No./ Date	ARE-1 No./ Date	Descri-ption of Goods	Sale Value	VAT amo-unt	Mode of pay-ment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Place: Signature:
Date: Name & Address:
Seal.

Contd…P-8

FORM VAT 501-H

(See Rule 17D(i))

Declaration and Undertaking

Declaration to be issued by the dealer for tax on the sales of Furnace Oil to coastal ships under Section 4A(b) of the Andhra Pradesh Value Added Tax Act, 2005.

This is to certify that I/We _____ (Name and full address of the dealer with TIN) have sold the following goods as per the details mentioned below:

Sl. No	Name and address of the purchaser	Invoice No. & Date	Marine delivery receipt No./ Bunker Delivery Note No. and Date	Name of the Coastal Ship	Name of the shipping agent	Descri-ption of the goods sold	Sale value	VAT amount payable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

I/We hereby declare that the sales of the above mentioned goods are eligible for tax @ 5% under section 4A(b) of the Andhra Pradesh Value Added Tax Act, 2005. In the event of finding that the above information is false, I/We hereby undertake to pay to the Government the differential tax amount without prejudice to the penal action taken against us.

Place: Signature:

Date: Name and address:

Seal.

Contd…P-9

FORM VAT 501-I
(See Rule 17D(v)

Register to be maintained by the Supplier

Sl. No	In-voice No./ Date	Marine delivery receipt No. Bunker delivery Note No./ Date	Name of the Coastal Ship	Name of the Ship-ping Agent	Ship-ing Bill No. & Date	Descrip-tion of Goods	Sale Value	VAT Amount	Mode of Pay-ment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Place:
Date:

Signature:
Name and address:
Seal.

FORM VAT 701
(See Rule 18A(i))

FORM OF APPLICATION FOR ALLOTMENT OF TAX DEDUCTOR IDENTIFICATION NUMBER (TDIN)

To
Assistant Commissioner (CT) (Audit),
…….. Division.

Sir,

Whereas I/We/am/are liable to deduct tax in accordance with sub-section (3-B) of section 22 of the Andhra Pradesh Value Added Tax Act, 2005 and no Tax Deductor Identification Number (TDIN) has been allotted to me/us, I/We hereby request that Tax Deduction Identification Number (TDIN) may be allotted to me/us.

I/We give below the necessary particulars:-

1. Name of the Firm/Organization and address:-
2. Name & Designation of person authorized to make tax deduction at source:
3. Mobile Number of the person authorised:
4. e_mail for communication:
5. Operating Bank account details:
   (i) Name and address of the Banks:
   (ii) Account Numbers

Contd…P-10

FORM VAT 702
(See Rule 18A(i))

TAX DEDUCTOR IDENTIFICATION NUMBER (TDIN)

1) Name of the Firm/Organization:-
2) Address:-
3) Tax Deductor Identification Number allotted:-
4) Date of Issue:-
5) Name of the Division:-

Assistant Commissioner (CT) (Audit)
…….. Division

FORM VAT 701 A
(See Rule 18A(ii))

APPLICATION FOR CLARIFICATION FOR THE PURPOSE OF DEDUCTION OF TAX AT SOURCE UNDER SUB-SECTION (3-B) OF SECTION 22 OF THE APVAT ACT, 2005.

(To be filed online)

DATE		MONTH		YEAR			

To
1. The Assistant Commissioner (CT) Audit
…… Division.

2. Name of the Seller:-

3. TIN No..:

4. If not Registered, Name & Full Address of the Seller:-

I/we _____ are intending to sell/ have sold certain taxable goods, to the person/authority notified under section 22(3-B) of the APVAT Act, 2005. The details of the same are as follows:

1. Name and address of the Buyer:-

2. TDIN No. (available in website):-

3. Nature of supply/lease/Hire/sales:-

4. Details of the related to the issue:-

5. Total value of the sale/deemed sale:-

6. Purchase order/ indent number/ contract related to sale/agreement/to sell:

7. Nature of goods/commodity involved:-

8. Consideration received/receivable:-

9. Clarification sought on rate of tax/tax liability of transaction or any other transaction:

I/We request you to issue suitable orders so as to communicate the same to the Buyer for making deduction of tax at source appropriately from out of the amounts payable to me/us (Sellers).

The particulars furnished above are true and correct. I/We shall be held responsible in case the tax deducted is not correct in any manner.

Date: Name and designation of the Seller (applicant)
Place: Signature of the Seller (applicant)
TIN No. of the Seller (applicant)

FORM VAT 701 B
(See Rule 18A(ii))

ORDER OF CLARFICATION FOR THE PURPOSE OF TAX DEDUCTION AT SOURCE UNDER SUB-SECTION (3-B) OF SECTION 22 OF THE APVAT ACT, 2005.

(To be issued online)

DATE		MONTH		YEAR			

Office Ref. No.

To
M/s……
…….

1. Name and address of the Seller
2. TIN No. if any of the Seller (applicant)
3. Address of the Seller, if not registered under the APVAT Act, 2005.

Upon examination of your application in Form 701A filed on ……in this Office, it is certified that in terms of the notification issued under section 22(3-B) of the APVAT Act, 2005, the tax liability of the transactions referred to is as under :-

1. Name and address of the Buyer:-
2. TDIN No.:-
3. Nature of supply/lease/Hire/sale:-
4. Details of the contract related to the issue:-
5. Total value of the sale/supply/lease/hire:-
6. Number and Date of the Purchase order/ contract or agreement if any:-
7. Hire/lease charges received/receivable:-
8. Decision of the authority:-
9. Reasons for the decision and details of the decision:-

Date :
Place:

Signature:

Assistant Commissioner (CT) (Audit)
……...Division

FORM VAT 703
(See Rule 18A(iv))

FORM OF TAX DEDUCTION DETAILS TO BE ENTERED ONLINE
BY THE TAX DEDUCTOR

TDIN No. **Date:**

Sl.No.	Seller TIN No./ GR No. if registered/ if unregistered Name and Address	Invoice No. and Date	Sale/lease/hire amount excluding VAT	Amount of VAT	VAT deducted and remitted	Challan No. & Date of Payment
1	2	3	4	5	6	7

FORM VAT 703 A
(See Rule 18(A)(iv))

CERTIFICATE OF TAX DEDUCTION TO BE GIVEN TO THE SELLING DEALER BY THE TAX DEDUCTOR.

TO BE ISSUED EVERY MONTH.

CERTIFICATE NO. ……. Date: ……

1. Name of the Firm/Organization deduction tax at source:-
2. Tax Deductor Identification Number:-
3. TIN No./GRN No. under APVAT Act, 2005 of the Seller, if registered:-
4. If unregistered Dealer, Name & Full address of Seller:-
5. Particulars of tax deducted and paid:

Sl. No.	Invoice Number & Date	Sale or Lease Amount	Amount excluding VAT	Amount of VAT	VAT deducted and remitted	Challan No. & Date of Payment
1	2	3	4	5	6	7

Certified that tax deducted at source as above has been remitted by me online through Commercial Taxes Department website in accordance with sub-section (3-B) of section 22 of the Andhra Pradesh Value Added Tax Act, 2005 and that the particulars furnished above are true and correct to the best of my knowledge.

Place: …… Signature of the authorized person

Date : …… Status & Stamp.

FORM VAT 704
(See Rule 18(A)(iv))

FORM OF RETURN TO BE FURNISHED BY TAX DEDUCTOR
FOR THE MONTH OF _____.

To
The Assistant Commissioner (CT)(Audit),
O/o the Deputy Commissioner (CT)
_____.

Date	Month	Year

1. Name of the Firm/Organization deducting at source:
2. Address:
3. Tax Deductor Identification Number (TDIN):
4. Purchases from
   (a) VAT dealer in (including Tax) Rs._____
   (b) TOT dealer in (including Tax) Rs._____
   (c) Unregistered dealer:

Sl. No.	Seller TIN/GRN No. or Name and address if not registered	Form 703 A	Value of goods excluding VAT	VAT Deducted and remitted	Challan No. and date of payment
(1)	(2)	(3)	(4)	(5)	(6)
1					
2					
3					
4					
5					

Declaration

I_____ (Name in CAPITALS), do hereby, solemnly affirm that I am authorized to furnish this return and that all its contents furnished are true, correct and complete to the best of my knowledge.

Place: Name:
Date: Signature of the authorized person
Designation & Stamp.

MONTHLY RETURN FOR VALUE ADDED TAX

FORM VAT 200

[See Rule 23(1)]

TIN	37xxxxxxxxxx	Enterprise Name:	……..
Tax Division	………..	Tax Circle :	…….
Return Type	VAT	Return Date:	xx-xx-xxxx

Return Month - Year	
If you have made No purchases and No Sales, select this box	☐

01. Input Tax Credit from previous month VAT 200

02. Purchases in the Month (INPUT in Rupees)

Sl. No.	Purchases in the Month (Input)	Value excluding VAT	ITC claimed
1	Purchases from other than VAT dealers in Andhra Pradesh		
2	Inter-state purchases/Stock received from other State		
3	1% Purchases from VAT dealers but non-creditable, including negative list goods.		
4	5% Purchases from VAT dealers but non-creditable, including negative list goods.		
5	14.5% Purchases from VAT dealers but non-creditable, including negative list goods.		
6	Other Exempt or non-creditable purchases		
7	1%		
8	5%		
9	14.50%		
10	16%		
11	20%		
12	22.25%		
13	31.00%		
14	33.00%		
15	70.00%		
16	100%		
17	130%		
18	140%		

19	150%		
20	160%		
21	175%		
22	190%		
	Total Amount of input Tax		

03. SALES IN THE MONTH (OUTPUT in Rupees)

Sl.No.	**Sales in the month (output)**	**Value Excluding VAT in (A)**	**VAT Due in (B)**
1	Exempt Sales		
2	Exempt Transactions		
3	Zero Rate Sales- International Exports		
4	Zero Rate Sales–Others (CST Sales)		
5	Tax Due on Purchase of goods		
6	0.5% Sales		
7	1% Sales to VAT dealers in A.P.		
8	1% Sales to other than VAT dealers in Andhra Pradesh		
9	5% Sales to VAT dealers in Andhra Pradesh		
10	5% Sales to other than VAT dealers in Andhra Pradesh		
11	14.5% Sales to VAT dealers in A.P.		
12	14.5% Sales to other than VAT dealers in Andhra Pradesh		
13	16%		
14	20%		
15	22.25%		
16	31.00%		
17	33.00%		
18	70.00%		
19	100%		
20	130%		
21	140%		
22	150%		
23	160%		
24	175%		
25	190%		
26	For Oil Companies (Petrol and Diesel)	Enter Quantity in Litres	

	1% rate of tax Total		
	5% rate of tax Total		
	14.5% rate of tax Total		
	Others rate of tax Total		
	Total Amount of Output Tax		

04	If Total Amount of Output Tax Exceeds Total Amount of Input Tax Pay this mount		

04A TDS Adjustment details:

TDS Certificate No.	Issued by (TDIN)	Details	Amount	Insert

05	VAT Excess Credit/VAT Net Tax Payable (After Adjustment)	

	Refund/Credit carried forward	
06	Refund	Rs.
07	Credit	Rs.
07a	If you want to adjust the excess amount against the liability under the CST Act please fill in this box the amount to be transferred towards CST liability	Rs.
07b	Net Credit Carried Forward	Rs.

Declaration

I hereby declare that this Return is filed as per the requirements of the APVAT Rules, 2005 and further declare that information furnished here is strictly in accordance with the APVAT Rules, 2005 and the records maintained there on.

● APPROVE ● REJECT

Submit

Contd…P-17

Annexure-I

[See Rule 23(1)]

Details of Purchases from Registered VAT Dealers during the Month of _____ relating to M/s._____.

TIN:_____

Sl. No	Name of the Seller	Seller's TIN	Invoice No.	Invoice Date	Name of the Commodity	Value excluding VAT (Rs.)	Rate of Tax	VAT paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Annexure-II

[See Rule 23(1)]

Details of Sales to Registered VAT Dealers during the Month of _____ relating to M/s._____.

TIN: _____

Sl. No.	Name of the Pur-chaser	Purchaser 's TIN	Invoice No.	Invoice Date	Name of the Commodity	Value excluding VAT (Rs.)	Rate of Tax	VAT paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Contd…P-18

Annexure-III
(List of inventory)

(See Rule 23 (1))

Balance of Stock at the end of the quarter ending on .....

Registration Certificate No.

Name and Style of Business	
Quarter ending	

Sl. No.	Name of Commodity	Quantity of closing balance at the end of the quarter	Approximate value of the closing balance at the end of quarter
(1)	(2)	(3)	(4)

DECLARATION

I,_____(Name in CAPITALS), hereby declare that the contents of the above lists and tables are true and correct and nothing has been concealed therein.

Place:
Date:

Full signature of the authorised signatory

Name:

Status:

Annexure-IV
(See Rule 23(1))

Details of all Bank Accounts transacted during the tax period (excluding Dormant Accounts)

Sl. No.	IFS Code of the Bank	Name of the Bank	Name of the account holder	Account Number	Type of accounts i.e., Savings/ Current/Cash
(1)	(2)	(3)	(4)	(5)	(6)

Signature of the Dealer